



## Department of Revenue

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### TIR 17-3: Late-File Penalty Relief for Corporate Taxpayers Affected by Change in Federal Tax Return Due Dates

For tax years beginning after December 31, 2015, Public Law 114-41, the "Surface Transportation and Veterans Healthcare Choice Improvement Act of 2015," changed the federal tax return filing due dates for C corporations and partnerships. Public Law 114-41 shifted the federal tax return filing due date for C corporation tax returns from the 15<sup>th</sup> day of the third month after the close of the corporation's tax year (March 15<sup>th</sup> in the case of corporations filing on a calendar year basis) to the 15<sup>th</sup> day of the fourth month after the close of the corporation's tax year (April 15<sup>th</sup> in the case of corporations filing on a calendar year basis). The federal legislation also shifted the federal tax return filing due date for partnership tax returns from the 15<sup>th</sup> day of the fourth month after the close of the partnership's tax year (April 15<sup>th</sup> in the case of partnerships filing on a calendar year basis) to the 15<sup>th</sup> day of the third month after the close of the partnership's tax year (March 15<sup>th</sup> in the case of partnerships filing on a calendar year basis).

The Massachusetts tax return filing due dates set forth in G.L. c. 62C, §§ 11 and 12 (in the case of corporations) and G.L. c. 62C, § 7 (in the case of partnerships) have not been amended to conform to the new federal due dates. While legislation that will conform these due dates is currently pending before the Massachusetts Legislature, this TIR announces relief intended to address the immediate consequences of the current non-conformity.

In the interest of efficient tax administration and in order to ease compliance for taxpayers, the Department of Revenue generally anticipates waiving any late-file penalties imposed under G.L. c. 62C, § 33(a) in connection with a C corporation tax return that is filed after the applicable due date set forth in G.L. c. 62C, §§ 11 or 12, but on or before the due date for the corporation's federal tax return. Payment due with the return pursuant to G.L. c. 62C, §§ 19 or 32(a), if any, remains due on the date prescribed by G.L. c. 62C, §§ 11 or 12. For example, in order to receive an extension of time to file, a corporation filing on a calendar year basis must pay on or before March 15<sup>th</sup> at least 50% of the total amount of tax ultimately due.

/s/Michael J. Heffernan

Michael J. Heffernan

Commissioner of Revenue

MJH:RHF:dbb

March 2, 2017

TIR 17-3

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